

TOWN OF DAVIE TOWN COUNCIL AGENDA REPORT

TO: Mayor and Council members

FROM/PHONE: Marcie Nolan, Acting Development Services Director / 954 797-1101

PREPARED BY: David Quigley, Planning and Zoning Manager

SUBJECT: Ordinance: Business Tax Rate Schedule

AFFECTED DISTRICT: Townwide

ITEM REQUEST: **Schedule for Council Meeting**

TITLE OF AGENDA ITEM: CODE AMENDMENT - AN ORDINANCE OF THE TOWN OF DAVIE, FLORIDA, AMENDING THE TOWN'S BUSINESS TAX RATE SCHEDULE IN ACCORDANCE WITH CHAPTER 205.0535(4) OF THE FLORIDA STATUTES, BY INCREASING THE RATE OF EACH CLASSIFICATION BY FIVE PERCENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE. [requires supermajority vote] {Approved on First Reading July 2, 2008. The vote was as follows: Mayor Truex - yes; Vice Mayor Luis - yes; Councilmember Starkey - yes; Councilmember Caletka - no; Councilmember Crowley - yes}

REPORT IN BRIEF: Florida Statute 205.0535 sets forth the manner in which local governments may amend their Business Tax Receipt rate schedules. Because the Town has already complied with the provisions of Sections 205.0535(2) through (3), which involved the creation of an Equity Study Commission and the adoption of a "reclassification and revision ordinance", the Town may now revise fee categories and adjust the fee schedule by up to 5 percent every two years. The Town has made such adjustments every two years beginning in 1998 and last increased rates in June of 2006. The proposed ordinance will raise the business tax rates by 5 percent across all categories and creates some new categories as needed. Staff anticipates that a 5 percent increase in the rate schedule will generate an additional \$39,580 per year.

Because the Statutes allow this adjustment only every two years, the proposed increase would take effect October 1, 2008 and would not be applied retroactively. However, if the ordinance is approved, renewals mailed out on August 1st would reflect the new business tax rates. Note that, pursuant to Section 205.0535(4), this ordinance must be approved by a majority plus one.

At first reading on July 2, 2008, Town Council voted 4-1 for approval.

Since the first reading, Staff has modified the real estate categories to clearly distinguish between brokers, agents and other services.

With regard to Sexually Oriented Businesses, Staff has determined that the \$468 fee required by Section 13-71 of the Code is a separate licensing fee which is intended to cover the cost of review and inspection of such business operations. Note that this fee applies to the business itself and to each employee of such business. A Sexually Oriented Business would also be required to pay the appropriate business tax depending upon the nature of the use. For example, an adult hotel would fall under "Hotels and Motels", which is charged per room, while an adult theater would fall under the business tax category of "Movie Theater House/Drive-In", which has a flat fee per business. Staff does not recommend moving the licensing fee from Section 13-71 to the business tax rate schedule at this time. Among other potential complications, a change to Section 13-71 would require re-advertisement of the ordinance and the delay would cause the Town to miss the normal August 1 deadline for mailing out the business tax renewal notices.

FISCAL IMPACT: Yes

Has request been budgeted? n/a

If yes, expected cost: The anticipated revenue would be \$39,580.00 from this increase.

Account Name: Business Tax Receipt

RECOMMENDATION(S): Staff recommends approval of the ordinance.

Attachment(s): Ordinance, Proposed Business Tax Receipt Rate Schedule

Ordinance No. _____

AN ORDINANCE OF THE TOWN OF DAVIE, FLORIDA, AMENDING THE TOWN'S BUSINESS TAX RATE SCHEDULE IN ACCORDANCE WITH CHAPTER 205.0535(4) OF THE FLORIDA STATUTES, BY INCREASING THE RATE OF EACH CLASSIFICATION BY FIVE PERCENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Florida Statutes Chapter 205.0535, the Town of Davie's Business Tax Equity Study Commission reviewed the Town's Business Tax rate schedule and made recommendations concerning the rate schedule with such amendments being effective October 1, 1996; and

WHEREAS, Florida Statutes Chapter 205.0535(4) allows a municipality to adjust the Business Tax rate schedule by five percent every other year; and

WHEREAS, Council approved an increase on July 1, 1998 by Ordinance 98-31, on July 5, 2000 by Ordinance 2000-26 and on May 15, 2002 by Ordinance 2002-1, April 13, 2004 Ordinance 2004-14, June 2006 by Ordinance 2006-18; and

WHEREAS, the Town Council wishes to amend its Business Tax rate schedule pursuant to Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA:

SECTION 1. That each classification in the Business Tax rate schedule, attached hereto as Exhibit "A", is hereby increased by five percent as reflected thereon.

SECTION 2. This ordinance shall take effect for the tax period starting October 1, 2008.

PASSED ON FIRST READING THIS _____ DAY OF _____, 2008

PASSED ON SECOND READING THIS _____ DAY OF _____, 2008

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Attest:

Mayor/Councilmembe

Town Clerk

APPROVED THIS _____ DAY OF _____, 2008

ATTACHMENT “A”

BUSINESS TAX RATE SCHEDULE			
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
	A		
00100	Abstract Companies or Agents	\$127.63	\$134.01
0300	Advertising	\$102.10	\$107.21
	(advertising agent or agency and public relations agent or agency) (any and all kinds)		
00400	Agency/Agents	\$127.63	\$134.01
	(where no other applicable classification is provided under this Code)		
00500	Ambulance Service	\$89.33	\$93.80
00600	Amusement Parks	\$797.67	\$837.55
	(permanently located, within which are operated merry-go-rounds, roller coasters, theatrical exhibitions, animal exhibitions, shows, performances or exhibitions and other forms of amusements)		
00700	Amusement Parlor (permanently located within building)	\$797.67	\$837.55
00800	Animal or Dog Exhibition	\$127.63	\$134.01
00801	Animal and/or Dog Kennel	\$127.63	\$134.01
00900	Animal Grooming Service	\$89.33	\$93.80
00950	Antiques	\$76.58	\$80.41
01000	Apartment Houses, 2 or more apartments, per apartment	\$7.65	\$8.03
01100	Aquariums	\$63.81	\$67.00
01200	Archery Range	\$63.81	\$67.00
01300	Armored Car Service	\$89.33	\$93.80
01400	Arts & Crafts Shops (supplies/instructions)	\$102.10	\$107.21
01600	Athletic Clubs	\$127.63	\$134.01
01700	Auctioneers (State License required)	\$127.63	\$134.01
	(not to firm or corporation, but to individual only)		
01800	Auction Shops	\$893.39	\$938.06
01875	Auto Tag Agency	\$51.05	\$53.60

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
	Automatic Amusement Machines, Games and Devices		
01900	Distributor	\$191.44	\$201.01
01901	Each game or device such as video games, juke boxes, pinball machines, and the like which are not elsewhere provided for in this section	\$38.28	40.19
	(SEE VENDING MACHINES FOR ADDITIONAL FEES)		
	Automobile Transportation		
02200	Taxicabs	\$127.63	\$134.01
02201	Rental vehicle, w or w/o chauffeur and/or sightseeing tour	\$127.63	\$134.01
02202	Franchise bus service	\$191.44	\$201.01
02203	Drive away service (\$5,000 performance bond required)	\$127.63	\$134.01
02204	Trucks, motor drive, freight transportation or transfer business	\$76.58	\$80.41
	B		
02300	Banks	\$478.60	\$502.53
02310	24 Hour Banking		\$502.53
02400	Bakeries (wholesale/retail)	\$63.81	\$67.00
02500	Balls (each performance)	\$63.81	\$67.00
	(concerts, entertainment or exhibitions for which admission is charged, except for charitable or church purposes)		
	Bars (seating capacity)		
02600	1 to 25 persons	\$95.71	\$100.50
02601	26 to 50 persons	\$187.43	\$196.80
02602	51 to 75 persons	\$216.96	\$227.81
02603	Over 75 persons	\$319.06	\$335.01
02604	Entertainment	\$287.16	\$301.52
	Barber Shops (regardless of specialty)		
02700	2 operators	\$51.05	\$53.60
02701	3 operators	\$63.81	\$67.00
02702	4 operators	\$76.58	\$80.41
02703	5 operators	\$89.33	\$93.80
02704	6 operators	\$102.10	\$107.21
02705	7 operators	\$114.86	\$120.60
02706	8 operators	\$127.63	\$134.01
02707	9 operators	\$140.39	\$147.41
02708	10 or more operators	\$153.15	\$160.81

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008

	Beauty Shops (regardless of specialty)		
02900	2 operators	\$51.05	\$53.60
02901	3 operators	\$63.81	\$67.00
02902	4 operators	\$76.58	\$80.41
02903	5 operators	\$89.33	\$93.80
02904	6 operators	\$102.10	\$107.21
02905	7 operators	\$114.86	\$120.60
02906	8 operators	\$127.63	\$134.01
02907	9 operators	\$140.39	\$147.41
02908	10 or more operators	\$153.15	\$160.81
03000	Bicycles (Sales/Rental/Repair)	\$63.81	\$67.00
03100	Blacksmith	\$89.33	\$93.80
03300	Boat Houses or Boat Yards	\$76.58	\$80.41
03400	Boat Rentals	\$102.10	\$107.21
03500	Bonding Agency (State License required)	\$127.63	\$134.01
03600	Book Bindery	\$63.81	\$67.00
03650	Bookkeeping (for CPA, see Professional Category)	\$63.81	\$67.00
03700	Botanical Gardens (where adm is charged)	\$63.81	\$67.00
03800	Bottle Clubs	\$1196.51	\$1256.34
03900	Bowling Alleys	\$382.88	\$402.07
03950	Brokers or Brokerage (other than those specifically classified)	\$127.63	\$134.01
04000	Building and Loan Associations	\$255.26	\$268.02
04050	Building Maintenance Management	\$127.63	\$134.01
04100	Burglar/Alarm Company	\$89.33	\$93.80
04200	Business Advisor and Consultant	\$102.10	\$107.21
04300	Business Rental Units (per unit)	\$63.81	\$67.00
	Plus per sq ft (fee established R-86-218)	.001/sq ft	.001/sq ft

BUSINESS TAX RATE SCHEDULE			
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
	(Stores, offices, or warehouses) (License required by owner of building)		
	C		
04400	Cabinet Makers (refinishers and/or woodworkers, millwork etc.)	\$76.58	\$80.41
04500	Camp Grounds	\$127.63	\$134.01
04600	Canvassers or Solicitors, soliciting business for firm (must have Police Department approval)	\$76.58	\$80.41
04601	One day	\$12.76	\$13.40
04602	Three days	\$25.53	\$26.81
04650	Car Wash	\$76.58	\$80.41
04700	Carnival (including sideshows and incidents thereto)	\$797.67	\$837.55
	(requires Town Council approval - Code Section 12-34(T)(1))		
04800	Carpet and Rug Cleaning Companies (not connected with laundries)	\$63.81	\$67.00
04900	Catering Service	\$63.81	\$67.00
05000	Cemetery, Mausoleum, etc.	\$127.63	\$134.01
05030	Check Cashing Stores: Money Orders, Wire Money, Utility Payment, etc.	\$121.55	\$127.63
05050	Churches	fee exempt	Exempt
05100	Circuses (where admission is charged)	\$797.67	\$837.55
05200	Clairvoyants, Fortunetellers, Mind Readers, Astrologists, Phrenologists, Spirit Mediums, Palmist, Character Reader, Hypnotist, Christian Science Healers or Practitioners, Divine Healers, Magnetic Healers, Faith Healers, etc.	\$797.67	\$837.55
	(any occupation of a similar nature, a special permit is required from P&Z)		
05350	Clothing Design (silk screening/monogramming/tie-dying/art deco, etc.)	\$76.58	\$80.41
05400	Cold Storage Business	\$153.15	\$160.81
05500	Collection and Claim Agencies	\$127.63	\$134.01
05600	Communication Towers		\$837.55
	Computers		
05650	Sales, Service and/or Rental	\$76.58	\$80.41

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
05601	Training and Advice	\$51.05	\$53.60
05062	Computers: Graphics, Web Pages, Desktop Publishing, Internet Sales	\$72.96	\$76.61

05700	Concessions Stands, refreshments	\$51.05	\$53.60
	(Health Department permit and certificate required)		
06700	Consignment Shop	\$127.63	\$134.01
	Contractors		
05800	General, Residential and/or Building Contractors	\$191.44	\$201.01
05801	Engineering Contractors, including utility installation, bulk heading, drainage, excavation, sewer construction dredging, irrigation systems, bridge pile driving, seawall construction, sidewalks, street grading, paving and similar construction	\$191.44	\$201.01
05802	Swimming Pool Contractors	\$95.71	\$100.50
05803	Electrical Contractors	\$95.71	\$100.50
05804	Plumbing Contractors	\$95.71	\$100.50
05805	Heating, ventilation, air conditioning	\$95.71	\$100.50
05806	All other contractors, including subcontractors	\$95.71	\$100.50
05807	Subcontractor: Carpet Installation, Wallpaper Hanger, Drywall Taping	\$91.16	\$95.72
	(No Certificate of Competency is required)		
	A separate license is required for each classification. All applications for contractors must include a copy of a State License and/or Certificate of Competency from Broward County, a Certificate of Insurance naming the Town of Davie as Certificate Holder and a worker's compensation certificate.		
06200	Credit Associations	\$89.33	\$93.80
	D		
	Dairies (no license required)		
06400	Dance Halls	\$127.63	\$134.01
06500	Dancing Clubs, per dance (includes groups holding dances for profits)	\$12.76	\$13.40
06800	Decorators (bunting, flags and pennants)	\$89.33	\$93.80
06900	Delivery and Messenger Service	\$76.58	\$80.41
07100	Detective Agency (State License required)	\$127.63	\$134.01
07150	Dialysis Center		\$134.01

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
07200	Diaper Service	\$89.33	\$93.80
07300	Distributors (furniture, building materials, appliances, food, etc.)	\$121.55	\$127.63

	Dive Shop		
07350	Sales and/or Rentals	\$76.58	\$80.41
07351	Instructions (State License required)	\$48.62	\$51.05
	Dry Cleaning		
07400	Plants	\$159.54	\$167.52
07401	Pickup stations	\$76.58	\$80.41
	E		
07500	Electrical Power and Light Companies	\$797.67	\$837.55
07600	Emigrant Agents	\$3988.37	\$4187.79
	(including any agent, solicitor or recruiter engaged in the business of hiring, enticing or soliciting laborers or emigrants)		
07700	Employment Agency	\$89.33	\$93.80
07900	Exterminators (State License required)	\$95.71	\$100.50
	F		
13300	Family Day Care (HRS certificate required)	\$51.05	\$53.60
08000	Finance Company	\$127.63	\$134.01
08100	Fire Extinguisher Service	\$89.33	\$93.80
08200	Florist/Plant Shop	\$76.58	\$80.41
08300	Funeral Home (State License required)	\$191.44	\$201.01
08400	Furniture Dealers (new and used)	\$76.58	\$80.41
08500	Furniture Repair Shop (includes refinishing and reupholstering)	\$76.58	\$80.41

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008

	G		
	Gardeners, Caretakers, Master Gardeners, Landscape Contractors		
08600	Lawn Maintenance	\$51.05	\$53.60
08601	Master Gardener (Certificate of Insurance required)	\$51.05	\$53.60
08602	Landscape Contractor (Certificate of Insurance required)	\$51.05	\$53.60
	Gas Companies Distributing and Selling Gas		
08700	Through pipe lines	\$395.64	\$415.43
08701	Selling bottled gas	\$63.81	\$67.00
	Gasoline Service Stations		
08800	Service station, including diesel and kerosene (no major repairs)	\$76.58	\$80.41
08801	Major repairs	\$75.58	\$80.41
08802	Car wash	\$76.58	\$80.41
08803	Wrecker service	\$76.58	\$80.41
08900	Gift and/or Greeting Card Shop	\$76.58	\$80.41
09000	Golf Courses and Country Clubs	\$255.26	\$268.02
	(includes pro shop, tennis, and swimming pool instructions if operated by same owner)		
09001	Golf driving range (not in connection with golf course)	\$89.33	\$93.80
09002	Miniature golf (separate license from above required)	\$89.33	\$93.80
	(Separate license required for restaurant)		
	Gravel		
09100	Sand, muck, marl, dirt dealers	\$127.63	\$134.01
09101	Rock Pit	\$127.63	\$134.01
09200	Guns, Weaponry, Ammunition and Supplies	\$127.63	\$134.01
	(must have Federal Firearms License)		
	H		
09300	Hall Rental	\$127.63	\$134.01
	Hatcheries (Poultry and/or fish)	-0-	-0-

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
09500	Health Salon (Licensee MUST comply with F.S.S. 501.012)	\$255.26	\$268.02
09600	Herbalist (except for duly licensed physicians)	\$382.88	\$402.02
	(professing to cure disease, deformities or injuries by herbs, drugs or ointments)		
09650	Home Health Care Services	\$127.63	\$134.01
09651	ACLF, Group Homes, Special Residential Facilities		\$134.01
09660	Home Inspections		\$134.01
	Horses		
09700	Feed stores, livestock supplies and tack	\$76.58	\$80.41
09702	Horse trailers, sales and rental	\$89.33	\$93.80
	Stables, pastures, ranch, rental and instructions (no license required)		
	Breeding, buying, selling and transporting (no license required)		
09800	Horse Shows and Rodeos (where admission is charged)	\$63.81	\$67.00
09900	Hospitals and In-Patient Clinics	\$127.63	\$134.01
	Hotels and Motels		
10000	Per room	\$3.82	\$4.01
10001	Per apartment	\$11.49	\$12.06
10002	Per efficiency	\$7.65	\$8.03
10100	House Moving	\$63.81	\$67.00
	I		
10150	Import/Export	\$127.63	\$134.01
10200	Industrial		
	for all operations of an industrial nature such as, but not limited to the following: may be used for diversified operations in one location, i.e. food and beverage processing, concrete products, fabrication of steel, glass and/or building components, boat building manufacturing, contractors, storage, etc.)		
	Fee based on total area used for operation:		
	Building		
10200	up to 3,000 square feet floor or open area, minimum	\$76.58	\$80.41
10201	3,001 to 15,000 square feet floor area	\$127.63	\$134.01
10202	15,001 to 30,000 square feet floor area	\$191.44	\$201.01
10203	over 30,000 square feet floor area	\$255.26	\$268.02

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
	Additional fee to be added for open spaces used either as accessory to building or for the operation of approved use (landscaped and public/employee's parking areas are exempt)		

	Open Space		
10204	up to 3,000 square feet	exempt	
10205	3,001 to 15,000 square feet	\$31.90	\$33.50
10206	15,001 to 30,000 square feet	\$47.87	\$50.26
10207	30,001 to 75,000 square feet	\$63.81	\$67.00
10208	over 75,000 square feet	\$127.63	\$134.01
	Insurance (State License required)		
10300	Adjusters Office	\$76.58	\$80.41
10301	Agents	\$51.05	\$53.60
10302	Insurance Companies	\$121.23	\$127.29
10400	Interior Decorator/Consultant (insurance required for labor related services)	\$76.58	\$80.41
	J		
10500	Janitorial Service	\$127.63	\$134.01
	Jewelry Dealers		
10600	Who buys and sells old gold, silver and other precious metals or offering to buy and sell	\$255.26	\$268.02
10601	Jewelry shops, including watch and jewelry repair	\$51.05	\$53.60
	Junk Dealers		
10700	Local yard, buying and selling	\$382.88	\$402.02
10701	Itinerant junk dealer	\$255.26	\$268.02
	L		
10750	Laboratories (medical/dental/research/testing)	\$127.63	\$134.01
	Laundries		
10800	Hand laundries	\$76.58	\$80.41
10801	Agency pickup	\$51.05	\$53.60
10802	Self service laundromat, up to 5 machines	\$51.05	\$53.60
10803	Each additional machine over 5	\$6.37	\$6.69

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
10804	Maximum amount to be paid	\$127.63	\$134.01
	Livestock Dealers (no license required)		
11000	Locksmiths	\$51.05	\$53.60

	M		
11050	Machine Shops (tool and dye)	\$76.58	\$80.41
11100	Mail Order Establishment	\$127.63	\$134.01
11150	Mailboxes	\$127.63	\$134.01
11200	Manufacturer's Representative	\$63.81	\$67.00
	Manufacturing		
11225	Employing 1 to 3 people	\$127.63	\$134.01
11226	Employing 4 to 8 people	\$172.29	\$180.90
11227	Employing 9 to 20 people	\$255.26	\$268.02
11228	Employing 21 to 50 people	\$287.16	\$301.52
11229	Employing over 50 people	\$350.97	\$368.52
	Marine		
19800	Yacht Broker	\$127.63	\$134.01
11260	Marine Repair	\$191.44	\$201.01
11261	Marine Sales	\$127.63	\$134.01
11300	Marketing	\$76.58	\$80.41
	Markets		
11400	Meat market, with or without poultry	\$76.58	\$80.41
11401	Poultry markets	\$76.58	\$80.41
11402	Fish markets	\$76.58	\$80.41
11403	Convenience Stores	\$76.58	\$80.41
11405	Delicatessens (not connected with restaurants)	\$76.58	\$80.41
11500	Massage Establishment (State License required)	\$510.51	\$536.04
	Masseur/Masseuse (State License required)		
11550	Each operator	\$12.76	\$13.40

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
11650	Medical Clinic (out-patient, walk-in only)	\$127.63	\$134.01
	Merchants - See Retail/Wholesale/Jobber		

	Mobile Home Parks		
11900	Park capacity of 1-20 mobile homes	\$51.05	\$53.60
11901	Park capacity of 21-50 mobile homes	\$127.63	\$134.01
11902	Park capacity over 50 mobile homes (per space/per year)	\$2.68	\$2.81
	Mobile Homes (State License required)		
12000	Broker without models	\$89.33	\$93.80
12001	Broker with models	\$255.26	\$268.02
12002	Sales office in park	\$89.33	\$93.80
12100	Mortgage Company (State License required)	\$255.26	\$268.02
12150	Mortgage Broker (State License required)	\$127.63	\$134.01
12200	Motion Picture Studio	\$255.26	\$268.02
	Motor Vehicles		
02000	Dealer	\$191.68	\$201.56
02001	Paint, body, or top shop	\$121.23	\$127.29
02002	Repair shop (any and all kinds)	\$134.01	\$140.71
02003	Washing, polishing, and greasing (not connected with garage or filling station)	\$114.45	\$120.17
02006	Wrecker service	\$140.39	\$147.41
02007	Window Tinting	\$114.86	\$120.60
12300	Movie Theatre House/Drive-In	\$510.51	\$536.04
12400	Museum (where admission is charged)	\$63.81	\$67.00
12600	Music Store (sales/service/installation/rental)	\$127.63	\$134.01
	N		
	Nail Salon		
12650	Two operators	\$51.05	\$53.60
12651	Each additional operator	\$12.76	\$13.40
	Needle Trades		

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
12700	Dressmaking shops	\$51.05	\$53.60
12701	Tailoring and/or alterations	\$51.05	\$53.60
	Newspapers		
12800	Daily	\$255.26	\$268.02
12801	Weekly and monthly	\$102.10	\$107.21
12900	Newsstands	\$127.63	\$134.01
13000	Night Clubs	\$478.60	\$502.53
13200	Nudist Colony	\$797.67	\$837.55
	Nursery (shrubs, trees and plants) (no license required)	-0-	-0-
	O		
13500	Office (desk space, no stock)	\$127.63	\$134.01
	(used for performing a service of any kind, management research, writing, etc.)		
13600	Office Equipment and Supplies (sales/rental/service)	\$76.58	\$80.41
13700	Oils, Wholesale	\$255.26	\$268.02
	Orange Grove (no license required)		
	Gift shop in connection with grove	-0-	-0-
13800	Snack bars/attraction/amusements where admission is charged in connection w/grove	\$76.58	\$80.41
	Outside Sales Activity (pursuant to Ordinance 85-2)		
13850	Per day	\$25.53	\$26.81
13851	Maximum	\$127.63	\$134.01
	P		
13875	Package Store	\$76.58	\$80.41
	Packing Houses		
13900	Nonagricultural and not on a farm	\$63.81	\$67.00
	Related to an agricultural use and located on a farm (no license required)	-0-	-0-
	Parking Lots (for rent)		
14100	1 to 25 cars	\$63.81	\$67.00

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
14101	26 cars or more	\$153.15	\$160.81
14200	Pawn Shop	\$446.69	\$469.02
	(Federal Firearms License required if dealing in firearms or ammunition)		
14300	Peddlers (pursuant to Chapter 17 of the Town Code)	\$319.06	\$335.01
14350	Personal Services: DJ's, Party Planners, Entertainers, Etc.	\$121.55	\$127.63
14400	Pet Shop	\$51.05	\$53.60
14500	Pharmacy (prescriptions only) (State License required)	\$76.58	\$80.41
14600	Photography (to include studio/shops/developing)	\$76.58	\$80.41
14800	Piano Tuners	\$51.05	\$53.60
	Pool Rooms		
14900	Two tables	\$51.05	\$53.60
14901	Each additional table	\$12.76	\$13.40
14950	Pressure Cleaning	\$121.55	\$127.63
	Printing		
15000	Offset, job printing, rubber stamps, embossing and engravers, lithographers	\$127.63	\$134.01
15001	Multigraphic, mimeographing or letter writing	\$51.05	\$53.60
15002	Blueprinting, photostat and the like	\$102.10	\$107.21
	Professional (State License required) (other than those specifically classified)		
	License assessed against business, firm or corporation - Separate license required for each classification		
15100	Single member firm	\$63.81	\$67.00
15101	Firm, corporation or business up to and including 4 members	\$127.63	\$134.01
15102	Firm, corporation or business over 4 members, each add'l member	\$31.90	\$33.50
15103	Maximum amount to be paid	\$255.26	\$268.02
	Professional classifications:		
	Accountants, CPA's, analytical chemists, architects, auditors, artists, attorneys-at-law, chiropodist, chiropractors, civil engineers and surveyors, colonic irrigationists, dentists, dietitians, draftsmen, electrical engineers, electrologists, electrolysis, homeopaths, laboratory technicians, landscape, architects, mechanical engineers, naturopaths, optometrist, opticians or, oculists, physicians, medical or osteopathic, physical culture directors, podiatrists, physiotherapists, surgeons, undertakers, or embalmers		
15200	Promoters (entertainment, sports or contests)	\$255.26	\$268.02

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
15300	Publishers	\$63.81	\$67.00

	R		
	Race Track		
15400	Mini-cars	\$382.88	\$402.02
15401	Stock cars	\$3190.71	\$3350.25
15402	Drag strips	\$3190.71	\$3350.25
15403	Horses	\$2393.02	\$2512.67
15404	Dogs	\$797.67	\$837.55
15405	Automobiles	\$127.63	\$134.01
15500	Radio Stations, Commercial	\$127.63	\$134.01
	(the provisions of this section shall not apply to that portion of or part of such business as may be interstate, foreign, commerce, business done to or from points outside the State of Florida, nor any business done for the government of the United States, its officers or agents)		
	Real Estate		
15600	Rent collection agency	\$76.58	\$80.41
15601	Rental agency	\$76.58	\$80.41
15602	Real Estate Broker	\$140.39	\$147.41
15603	Real Estate Appraiser	\$133.71	\$140.40
15604	Real Estate Agent		\$140.40
15625	Recording Studio	\$127.63	\$134.01
15650	Recovery Systems (transfer stations)	\$255.26	\$268.02
	Rental Service		
15700	Service in connection with merchants license	\$51.05	\$53.60
15701	Service not in connection with merchants license	\$127.63	\$134.01
	Repair Shop		
15800	Keys, locks, knives, lawnmower, sharpening and grinding	\$63.81	\$67.00
15801	Bicycle, scoot-mobiles, cub-cars	\$76.58	\$80.41
15805	Boiler and steam engine	\$140.39	\$147.41
15806	Radio and phonograph, television and small household appliances	\$121.23	\$127.29
15807	Typewriter, dictaphone, adding machines, etc.	\$121.23	\$127.29
15808	Large appliance repair	\$121.23	\$127.29

BUSINESS TAX RATE SCHEDULE			
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
15809	Shoe repair	\$102.10	\$107.21
15810	Unclassified	\$140.39	\$147.41
15811	Mobile home repairs	\$140.39	\$147.41

	Restaurant (seating capacity)		
	(bars, lounges, cafes and public eating places where food is served in connection with or separate from other business)		
15900	1 to 25 persons	\$63.81	\$67.00
15901	26 to 50 persons	\$102.10	\$107.21
15902	51 to 75 persons	\$153.15	\$160.82
15903	Over 75 persons	\$255.26	\$268.02
15904	Drive-In curb service	\$127.63	\$134.01
15905	Take-Out and/or Delivery Service	\$76.58	\$80.41
15907	Entertainment	\$191.44	\$201.01
	Retail/Wholesale/Jobber (an affidavit on inventory must be furnished when applying for a license and for renewals)		
15950	Stock value up to \$100,000	\$127.63	\$134.01
15951	Stock value from \$100,001 to \$200,000	\$216.96	\$227.81
15952	Stock value from \$200,001 to \$300,000	\$280.78	\$294.82
15953	Each additional \$10,000 in stock value over \$300,000	\$31.90	\$33.50
	Roadside Stands (no license required)	-0-	-0-
	(selling fruits, vegetables and related products per specification)		
	S		
16100	Sales Office (townhouses, condominiums, and all other residences)	\$127.63	\$134.01
	Schools		
16200	Business College	\$153.15	\$160.82
16201	Correspondence School	\$127.63	\$134.01
16202	Artisan's instruction	\$63.81	\$67.00
16203	Patron charged for students services	\$127.63	\$134.01
	Private:		
16204	25 students and under	\$63.81	\$67.00
16205	26 students and over	\$191.44	\$201.01
16206	Auto Driving School	\$76.58	\$80.41
16207	Dancing School	\$89.33	\$93.80

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
16208	Music School	\$63.81	\$67.00
16209	All other schools	\$127.63	\$134.01
16300	Secretarial Service	\$76.58	\$80.41
16400	Shooting Gallery (not to be operated after 11:00 p.m.)	\$255.26	\$268.02

16500	Sign Shop	\$89.33	\$93.80
16600	Skating Rinks	\$127.63	\$134.01
16700	Slaughter House	\$1595.35	\$1675.12
16800	Sports Arena (indoor/outdoor)	\$127.63	\$134.01
16900	Stocks and Bonds Broker (State License required)	\$127.63	\$134.01
17000	Swimming Pools (public use)	\$127.63	\$134.01
17050	Swimming Pool Maintenance	\$76.58	\$80.41
	T		
17070	Tanning Salons	\$121.55	\$127.63
17100	Taxidermist	\$63.81	\$67.00
	Telegraph Company		
17200	Main Office	\$102.10	\$107.21
17201	Branch Office	\$63.81	\$67.00
17250	Telemarketing (State License required)	\$127.63	\$134.01
17300	Telephone Answering Service	\$76.58	\$80.41
17400	Telephone System and Companies	\$797.67	\$837.55
17450	Television Sales/Rental/Service	\$76.58	\$80.41
17500	Television Stations, Commercial	\$190.84	\$200.38

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
	(the provisions of this section shall not apply to that portion of or part of such business as may be interstate, foreign commerce, business done to or from points outside the State of Florida, nor any business done for the government of the United States, its officers or agents)		
17650	Title Insurance Companies	\$76.58	\$80.41

17700	Tobacco Shop	\$102.10	\$107.21
17800	Trading Stamp Store	\$127.63	\$134.01
	Trailer Parks (see Mobile Homes)		
18000	Trailers (utility, rental)	\$127.63	\$134.01
18100	Trash Collection	\$127.63	134.01
18200	Travel Bureau	\$89.33	\$93.80
	U		
18400	Unclassified (not otherwise set out herein)	\$127.63	\$134.01
18500	Uniform and Linen Supply	\$51.05	\$53.60
18600	Upholsterer	\$89.33	\$93.80
	V		
18700	Van and/or Vehicle Customizing	\$127.63	\$134.01
	(including window tinting, custom interiors and custom paint)		
01850	Vehicle Detailing	\$76.53	\$80.36
	Vending Machines (i.e. gum, candy, popcorn machine, etc.)		
18800	1¢ vending (each machine)	\$2.55	\$2.68
18801	5¢ vending (each machine)	\$6.37	\$6.69
18802	10¢ vending (each machine)	\$12.76	\$13.40
18803	over 10¢ (each machine, other than cigarettes)	\$12.76	\$13.40
18804	Cigarette machines (each)	\$25.53	\$26.81
18805	Distributor	\$127.63	\$134.01

	BUSINESS TAX RATE SCHEDULE		
		CURRENT	PROPOSED
		10/1/2006	10/1/2008
18900	Veterinary Clinic	\$76.58	\$80.41
	Video		
18950	Sales and/or service	\$76.58	\$80.41
18951	Rental and/or repair	\$51.05	\$53.60

19000	Vulcanizing Shop, Tire Repair, Retreading, etc.	\$89.33	\$93.80
	(for each place of business operating as a vulcanizing shop when operated as a separate business not otherwise licensed)		
	W		
19100	Welding Shops	\$76.58	\$80.41
19200	Wake-Up Service (telephone)	\$76.58	\$80.41
19300	Waterworks Company	\$255.27	\$268.03
19550	Window Tinting (home)	\$76.58	\$80.41
	Z		
19900	Zoo	\$76.58	\$80.41